IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 12TH MARCH 2007 / 21ST PHALGUNA 1928

WP(C).No. 4402 of 2007(Y)

PETITIONER:

K.P.YOHANAN,
BISHOP & METROPOLITAN OF BELIEVER'S CHURCH INDIA,
AND MANAGING TRUSTEE FOR GOSPEL FOR ASIA,
REPRESENTED BY HIS POWER OF ATTORNEY HOLDER,
NINAN PUNNOSE.

BY ADV. SRI.P.HARIDAS.

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY**
   SECRETARY, DEPARTMENT OF REVENUE,
   THIRUVANANTHAPURAM.

2. **TAHSILDAR,**
   THIRUVALLA.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 12/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.4402/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE NOTICE NO. 458/06 DTD. 06/11/06.

EXT.P.1.A: COPY OF THE NOTICE NO. 508/06 DTD. 06/11/06.

EXT.P.1.B: COPY OF THE NOTICE NO. 509/06 DTD. 06/11/06.

EXT.P.1.C: COPY OF THE NOTICE NO. 510/06 DTD. 06/11/06.

EXT.P.1.D: COPY OF THE NOTICE NO. 511/06 DTD. 06/11/06.

EXT.P.1.E: COPY OF THE NOTICE NO. 512/06 DTD. 06/11/06.

EXT.P.1.F: COPY OF THE NOTICE NO. BT 513/06 DTD. 06/11/06.

EXT.P.1.G: COPY OF THE NOTICE NO. BT. 514/06 DTD. 06/11/06.

EXT.P.1.H: COPY OF THE NOTICE NO. BT 515/06 DTD. 06/11/06.

EXT.P.1.I: COPY OF THE NOTICE NO. BT 516/06 DTD. 06/11/06.

EXT.P.1.j: COPY OF THE NOTICE NO. BT 517/06 DTD. 06/11/06.

EXT.P.1.K: COPY OF THE NOTICE NO. BT 551/06 DTD. 18/12/06.

EXT.P.1.L: COPY OF THE NOTICE NO. BT 552/06 DTD. 18/12/06.

EXT.P.1.M: COPY OF THE NOTICE NO. BT 555/06 DTD. 18/12/06.

EXT.P.1.N: COPY OF THE NOTICE NO. BT. 556/06 DTD. 18/12/06.

EXT.P.2: COPY OF THE NOTICE NO. BT 556/06 DTD. 18/12/06.

EXT.P.3: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 458/06.

EXT.P.3.A: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 508/06.

EXT.P.3.B: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 509/06.

EXT.P.3.C: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 510/06.

W.P.(C). NO.4402/2007:

EXT.P.3.D: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 511/06.

EXT.P.3.E: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 512/06.

EXT.P.3.F: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 513/06.

EXT.P.3.G: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 514 /06.

EXT.P.3.H: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 515/06.

EXT.P.3.I: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 516/06.

EXT.P.3.J: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 06/11/06 NO. BT. 517/06.

EXT.P.3.K: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 18/12/06 NO. BT. 551/06.

EXT.P.3.L: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 18/12/06 NO. BT. 552/06.

EXT.P.3.M: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE HE R.2. DTD. 18/12/06 NO. BT. 555/06.

EXT.P.3.N: COPY OF THE OBJECTION FILED BY THE PETITIONER BEFORE THE R.2. DTD. 18/12/06 NO. BT. 556/06.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4402 OF 2007-Y

JUDGMENT

The petitioner claims exemption from payment of building tax for the building recently constructed by his Church, under Section 3(1)(b) of the Building Tax Act. This Court on 8.2.2007 issued an interim order to the 2nd respondent to refer the matter to the 1st respondent and not to proceed with the assessment, as the Government are the competent authority to take a decision on the claim for exemption.

2. I heard the learned Government Pleader for the respondents also. The direction to refer the matter to the Government within one month is made absolute. Needless to say, further recovery of building tax from the petitioner shall be made only subject to the order that may be passed by the Government.

The Writ Petition is disposed of as above.

12th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/